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From:

Sent: Friday, February 06, 2009 4:08:28 PM

To:

Cc:

Subject: RE: New I.R.C. § 6103(e)(10)

The context of the legislation was the concern that for nontax administration reasons, one partner was requesting the full return, with all K-1s, from the Disclosure Unit. That access is governed by 6103(e).

In the tax administration context, when we are doing audits, or are under appeals consideration, or in litigation, such disclosures are performed under 6103(h)(4).

Hence, we issued the Notice the way we did.

It has been in practice for a while now and I am unaware of any internal or external stakeholder concerns being expressed.